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knew he was going to die and in connection with his statement as to who shot him, deceased used some profane language. This was contended by counsel to show an absence of any feeling of solemnity supposed to be present in case of the belief of impending death. It was shown also that the attending physician kept telling deceased that he would recover, but there was nothing to indicate that these assurances were believed at the time. The court held that neither ground of objection was sufficient to prevent the admissibility of the testimony, remarking that it is common knowledge that persons addicted to the use of curse words use them almost unconsciously on solemn occasions, and that so far as the question of belief in impending death is concerned it is the belief of decedent himself, and not that of the physician, that governs.

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**Corporations Prohibited from Practicing Law.**—Appellant Cooperative Law Company was organized for the purpose of practicing law through its staff of attorneys under the business corporations law of New York, which provided that three or more persons might become a stock corporation for any lawful business. A number of years later a statute was passed prohibiting the practice of law by any corporation, excepting, however, any corporation lawfully engaged in a business authorized by any previous statute. Appellant applied for and received an order pursuant to the latter statute from the Appellate Division of the Supreme Court approving the continuance of its business. Application was then made by the Brooklyn Bar Association to vacate the order. The order was vacated. From that order appellant appealed. The New York Court of Appeals in *Re-Corporative Law Co.*, 92 *Northeastern Reporter* 15, holds that a lawful business, within the meaning of the business corporations law, is one lawful to all who engage in it, and does not include the business of practicing law; that the right to practice law is in the nature of a franchise from the state conferred only for merit, and, as it is a lawful business only for members of the bar who have complied with all the conditions required by statute and the rules of the courts, conditions which cannot be performed by a corporation, the practice of law is not a lawful business for a corporation to engage in; that if a corporation were allowed to practice law there would be no remedy by attachment or disbarment to protect the public from imposition or fraud, no stimulus to good conduct from the traditions of an ancient and honorable profession, the corporation attorney's master being not the client but the corporation conducted probably by laymen, organized simply to make money, and not to aid in the administration of justice, the highest function of an attorney.